

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

In re:	)	
	)	Case No. 18-46099 659
Micadez Gene Favors,	)	Chapter 13
	)	
Debtor.	)	<b>Response due: September 24, 2021</b>
_____	)	

**MOTION OF THE UNITED STATES OF AMERICA, ON BEHALF OF THE INTERNAL  
REVENUE SERVICE, TO DISMISS CHAPTER 13 CASE**

**THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING, THE DATE OF WHICH WILL BE SENT TO YOU IF YOU FILE A RESPONSE. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.**

COMES NOW United States of America on behalf of its agency, the Internal Revenue Service ("IRS"), by and through its attorneys, Sayler A. Fleming, United States Attorney for the Eastern District of Missouri, and Jane Rund, Assistant United States Attorney for said District, and for its motion to dismiss, states as follows:

1. Debtor filed his voluntary Chapter 13 petition on September 25, 2018.
2. On October 9, 2018, the IRS filed a proof of claim in the amount of \$7,002.05, consisting of balances due for 2015 through 2017. *See* Claim 4-1.

3. The Debtor's Confirmation order states the Debtor is prohibited from incurring further debt without written approval from the Court with the exception of debts incurred for protection of life, health, and property. The Debtor has filed his post-petition tax returns for 2018 through 2020 with each one having a balance due. The total post-petition tax liability for tax years 2018, 2019 and 2020 is \$11,895.15, not including the accruing penalties and interest. For each of these tax years, a notice of the balance due was systemically issued to the Debtor.
4. On July 7, 2021, the Service sent a letter to the Debtor regarding these post-petition liabilities. No response has been received.
5. In addition to Debtor's failure to get approval from the Court to incur post-petition debt, the Debtor has continually under-withheld his responsibility in payment of his federal income tax. Due to this under-withholding, Debtor is able to fund his Chapter 13 Plan.
6. The United States seeks dismissal of Debtor's Chapter 13 for his failure to obtain Court approval prior to incurring this post-petition debt.

WHEREFORE, the IRS respectfully asks this Court to dismiss this Chapter 13 case.

Respectfully submitted,

SAYLER A. FLEMING  
United States Attorney

*/s/ Jane Rund*

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JANE RUND #47298 MO  
Assistant United States Attorney  
111 South Tenth Street, Room 20.333  
St. Louis, MO 63102  
(314) 539-7636  
(314) 539-2287 fax  
Email: [Jane.Rund@usdoj.gov](mailto:Jane.Rund@usdoj.gov)

### **Certificate of Service**

I certify that a true and correct copy of the foregoing document was filed electronically on September 3, 2021, with the United States Bankruptcy Court, and has been served on the parties in interest via email by the Court's CM/ECF System as listed on the Court's Electronic Mail Notice List.

Michael J. Watton, [wlgstl@wattongroup.com](mailto:wlgstl@wattongroup.com); Diana Daugherty, [standing\\_trustee@ch13stl.com](mailto:standing_trustee@ch13stl.com); Donna Sommars, [donna@sommars.net](mailto:donna@sommars.net)

I certify that on September 3, 2021, a true and correct copy of the foregoing document was filed electronically with the United States Bankruptcy Court, and has been served by Regular United States Mail Service, first class, postage fully pre-paid, to the following:

Micadez Gene Favors 4400 Lindell Blvd. Apt. 19A St. Louis, MO 63108	U. S. Trustee Office of U. S. Trustee 111 South Tenth Street, Ste 6.353 St. Louis, MO 63102
MCA Management Corp. P O Box 480 High Ridge, MO 63049	Capital One Auto Finance Capital One, NA 4515 N. Santa Fe Ave Dept. APS Oklahoma City, OK 73118
Ameren Missouri Bankruptcy M.C. 310 P O Box 66881 St. Louis, MO 63166-6881	Portfolio Recovery Associates, LLC P O Box 41067 Norfolk, VA 23541
Gregory Daly, Collector of Revenue 1200 Market St., Room 410 St. Louis, MO 63103	Check 'n Go 7755 Montgomery Road Suite 400 Cincinnati, OH 45236-4197
Capital One Bank P o Box 71083 Charlotte, NC 28272-1083	U. S. Department of Education c/o FedLoan Servicing P O Box 69184 Harrisburg, PA 17106-9184

*/s/ Jane Rund*

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JANE RUND #47298 MO  
Assistant United States Attorney